

CALIFORNIA FRANCHISE TAX BOARD

Legal Ruling No. 158

December 6, 1957

TIMELINESS OF ACTION: PERSONS OUTSIDE THE AMERICAS: TERMINATION OF SECTIONS 18470-18472 OF THE 1954 PERSONAL INCOME TAX LAW

Syllabus:

The provisions of Sections 18470 through 18472 of the 1954 Personal Income Tax Law were terminated as of January 1, 1955. The effective date of amended Section 18470 is June 6, 1955.

Advice is requested whether the provisions of Sections 18470 through 18472 of the 1954 Personal Income Tax Law are effective after January 1, 1955.

Regulation 18472(b) specifically provides, "the period of time disregarded under Article 4 of Chapter 10 shall in no event extend beyond January 1, 1955". All those rights conferred upon an individual by Sections 18470 and 18471 were effectively terminated as of January 1, 1955. Sections 18471 and 18472 were repealed and Section 18470 was amended by the 1955 Legislature. Section 18470 as amended provides generally that individuals serving in or in support of the Armed Forces, shall be entitled to the same privileges as were previously conferred by Section 18470 before its amendment. The amended section became effective on June 6, 1955, and confers its rights upon those individuals whose disregarded periods terminate on or after that date. Since the rights conferred by former Section 18470 were terminated on January 1, 1955, any individual, who may otherwise qualify, but whose disregarded period terminated between January 1, 1955 and June 6, 1955, the effective date of the amended Section 18470 is not entitled to the privileges enumerated by that section.